

***THE IMPORTANCE OF SFAS NO. 1 APPLICATION AND ITS EFFECT TOWARD LIABILITIES OF  
FINANCIAL STATEMENT PREPARATION***  
(Case Study On UD . Victory Motor In Surabaya)

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**ABSTRACT**

The financial statements will be considered reasonable if its presentation had been in accordance with Financial Accounting Standards which is generally accepted or commonly referred as SFAS compiled by IAI and the characteristics of those financial statements should be understandable, relevant, reliable, and comparable. In preparing the financial statements there are rules for recording transactions, which are the pairs bookkeeping system (double entry), this recording system is a common and commonly used in the preparation of the financial statements. The preparation of financial statements that was often still used is the single bookkeeping system (single entry), when the records did not show a complete overview of the transaction, then in order to preparing the financial statements that would be considered be reasonable will meet the difficulties, other than there is no direct way to know whether the balances was right, so the company is faced the danger of deviation, inaccurate, which those financial statements are not in accordance with accounting standards. In achieving the purposes of this study, then financial statements that has been adapted to the provisions of SFAS No. 1 will be restated based on the data that obtained from the company by using the pairs bookkeeping system (double entry), and secondly to determine the effect that raised when the financial statements are in accordance with provisions of SFAS No. 1. For this discussion, the researcher was restated the financial statements of the company in 2012. From the results of those financial statements presentation it will seem easier to be read by the parties who need financial statements to make economic decision-making in the present and in the future. Researcher has suggested that the company's financial statements presentation was able to present in accordance with SFAS No. 1 by using the pairs bookkeeping system (double entry).

**Keywords : Double Entry, SFAS No.1, Financial Statements**

**PENTINGNYA PENERAPAN PSAK NO. 1 DAN PENGARUHNYA  
TERHADAP KEWAJIBAN PENYUSUNAN LAPORAN KEUANGAN  
(Studi Kasus di UD. Victory Motor Surabaya)**

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**ABSTRAK**

Laporan keuangan akan dianggap wajar apabila dalam penyajiannya telah sesuai dengan Standar Akuntansi Keuangan yang berlaku umum atau biasa disebut dengan PSAK yang disusun oleh IAI dan karakteristik laporan keuangan tersebut harus dapat dipahami, relevan, handal, dan dapat diperbandingkan. Dalam penyusunan laporan keuangan terdapat aturan pencatatan transaksi yaitu sistem tata buku berpasangan (*double entry*), sistem pencatatan ini sudah umum dan lazim digunakan dalam penyusunan laporan keuangan. Penyusunan laporan keuangan yang sering masih digunakan yaitu sistem tata buku tunggal (*single entry*), bilamana catatan tidak menunjukkan ikhtisar transaksi secara lengkap, maka untuk menyusun laporan keuangan yang dianggap wajar akan menemui kesulitan, selain itu tidak ada cara yang langsung untuk mengetahui apakah saldo-saldo tersebut telah benar, sehingga perusahaan dihadapkan dengan bahaya penyimpangan, tidak akurat, yang mana laporan keuangan tersebut tidak sesuai dengan standar akuntansi. Dalam pencapaian tujuan penelitian ini, maka disajikan kembali laporan keuangan yang sudah disesuaikan dengan ketentuan PSAK No. 1 berdasarkan data yang diperoleh dari perusahaan dengan menggunakan sistem tata buku berpasangan (*double entry*), dan kedua untuk mengetahui pengaruh yang dihasilkan apabila laporan keuangan sudah sesuai dengan ketentuan PSAK No. 1.

*Kata Kunci: Double Entry, PSAK No.1, Laporan Keuangan*